Scott. H.—97—100,000—22-5-48.

M

PS
C

W. & P. H. (1948) Department.

M SERIES.

G.O. No. 1373 Emerson

Dated 20th May 1948.

[Despatch Abstract.]

[illegible] - Overdrawals of 1940-43 - Settlement of objections - Papers Recorded.

Copy of letter from the Examiner of Local Fund Accounts to the S
No.L.F.4744 dated 9-10-1947.

Sub:Grants-in-aid to local Bodies Audit of 1945-46.

With reference to G.O.Mis.No.710 Finance dated the 8th Octobe
statement showing overdrawals of grants-in-aid by municipal councils a
in the utilisation of such grants.

Serial Number of works and purpose for which grant was drawn.	Government Order sanctioning the grant.	Amount of grant sanctioned.	
(1)	(2)	(3)	
	PART III---Education and Public Health		
			KXRXXXXXXDISTRIC
5. Prevocational subsidy.	G.O.5941 Edn, dated 16-4-45.	240--0--0	2
			NORTH ARCOT DIS
11. Constructing an Elementary school building at Thellar. Constructing an Elementary building at Madham.	G.O.No.601, Education, dated 15th March 1946.	1,320--0--0	1,3
13. Compulsory education and midday feeding.	Government Memorandum No.27917-B-2-1, Education, dated 18th October 1946.	42,795--0--0	42,
			TANJORE DIS
15. Expenditure on midday meals.	G.O.No.73 Education, dated 9th January 1946.	30,400--0--0	30
16. Expenditure on compulsory education scheme.	G.O.No.554 Education, dated 12th March 1946.	3,606--0--0	3

STATEMENT SHOWING OVERDRAWALS OR GRANTS-IN-AID AND OTHER IRE
OF MADRAS IN 1945-46.

PART IV--EDUCATION AND PUBLIC

C. Elementary Education F

21. Grant drawn on the total cost of nursery classes in Elementary Schools.	G.O.No.453, Edn.,and P.H., dated 5th March 1946 and G.O.No.954 Edn. & P.H., dated 8th May 1946.	3,096--0--0	3,0

cretary to Government, Education and Public Health Department,

1927 I have the honour to forward herewith Part II, III, & IV of the
l local boards during the year 1945-46 and other irregularities noticed

Amount drawn.	Amount admissible.	Amount to be refunded.	Reasons.
(4)	(5)	(6)	(7)
Department (Education).			
XBXXREX VIZIANAGRAM MUNICIPAL COUNCIL.			
0--0--0	185-12--0	54--4--0	The full amount of subsidy drawn for employing two prevocational instructions was not utilised during the year. The unspent balance amounting to Rs.54-4-0 is refundable to Government.
TRICT BOARD.			
20--0--0	1,320--0--0	--	The change in the original design and the estimate for these works effected and approved by the District Board in 1944 over those sanctioned by the Director of Public Instruction in continuation with the Consulting Architect, was not got approved by the Director of Public Instruction.
95-0-0	--	----	The correctness of subsidy drawn could not be checked in audit in the absence of voucherwar details or details in the Bill register or Establishment audit register.
RICT BOARD.			
400-0-0	[illegible]	30,400-0-0	Grant drawn on expenditure not incurred.
606-0-0	--	3,606-0-0	Want of information as to the [illegible] actual expenditure on the scheme required to be reported to Government.
GULARITIES IN THE UTILIZATION OF SUCH GRANTS BY THE CORPORATION			
HEALTH DEPARTMENT.			
nd.			
6--0--0	---	3,096-0-0	Half-grant drawn on Rs.6,192 being the tota cost of the classes inclusive of the cost o supply of meals to children not susceptible to check in the absence of full particulars of expenditure.

EDUCATION DEPARTMENT.

From	To
Dr. S.R.U.Savoor, M.A., D.Sc., I.E.S., Director of Public Instruction, Madras.	The Secretary to Government, Education & Public Health Department.

L.DIS. No.2189-B1/47, Dated 21st November 1947.

Sir,

Sub: GRANTS IN AID TO LOCAL BODIES - AUDIT OF 1945-46. OVERDRAWALS.

Ref: Government Memorandum No.82058-B2/47-1 Edn., dated 3-11-1947.

I have the nonour to invite your attention to the orders in Government Memorandum No.30303-B2/46-2 Education dated 21-4-47 wherein Government have directed the recovery of the excess subsidy sanctioned to the Tanjore District Board towards the expenditure on compulsory elementary education and the supply of mid-day meals to poor-children. No further recovery need be made from the Tanjore District Board.

There is also no need to recover the amount of Rs.54-4-0 being the unspent balance of Prevocational subsidy granted to the Vizianagaram Municipality, with reference to the orders in Government Memorandum No.5436(s)2-A dated 20-9-1943 and 32772 A.4 E & PH, dated 19-5-1944.

Sd/- x x
For DIRECTOR OF PUBLIC INSTRUCTION

P.T.O.

EDUCATION DEPARTMENT.

From

Sri D.S.Reddi, M.A.(Oxon),
Director of Public Instruction, Madras.

To

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, M a d r a s.

R.C.No.241-B2/48, dated 23rd January 1948.

Sir,

Grant-in-aid to Local Bodies - Audit of 1945 - 1946 - Overdrawals.
Reference:- Your Postcopy of telephonic message dated 8th January 1948.

A copy of H Government Memorandum No.5436(S)2-A, dated 20-9-1943 is herewith submitted.

--- Sd/- x x
For Director of Public Instruction.

ENCLOSURE.

Government of Madras.
Education and Public Health Department.

Memorandum No.5436(S)-2-A, dated 20th September 1943.

Elementary Education - District Board, Salem-Prevocational instructors Recovery of excess subsidies.
Reference:-- From the President, District Board, Salem, Roc. No.4423-43-E.9, dated 4-4-1943.
From the Director of Public Instruction, R.C. No.3190-B/42, dated 20-4-1943.

The Director of Public Instruction is informed that when once prevocational subsidies are added to the lumpsum subsidies for elementary education granted to local bodies, no portion of the prevocational subsidies should be recovered from the local bodies on the ground that posts of prevocational instructors were kept vacant for short periods. In the present instance, the subsidy of Rs.4,923/- sanctioned for the Salem District Board has formed part of the lump sum subsidy for elementary education - vide G.O.No.344-Edn., dated the 7th March 1941. It is not, therefore, necessary to recover the sum of Rs.17-10-0 referred to in the Director's letter, from the District Board.

M.V.Subramanian,
Secretary to Government.

E & P.H.(B.2).

From the Examiner of Local Fund Accounts, L.F.4744, dated 9-10-1947.
Grants-in-aid to Local Bodies Audit of 1945-46.

This section is concerned with items 5, 8, 9, 11, 12, 13, 15, 16 and 21. These items are examined below seriatum.

Item 5.

Prevocational subsidy to Vizianagaram Municipal Council.
The Examiner has reported that a sum of Rs.54/4 being the unspent balance of the subsidy should be refunded to Government. Please see the letter from the Director of Public Instructions on pp.11 & 19 c.f. With reference to Government Memo No.5436(S)2-A, dated 20-9-1943, the subsidy is not recoverable. The Examiner may be informed accordingly.

Item 8.

Midday meal expenditure - Kurnool District Board.
The objection raised by the Examiner of Local Fund Accounts has already been dealt with and orders waiving the recovery of the savings in the subsidy were issued in Memo No.1867-B2/47-3, Education, dated 14-6-1947. A copy of the Memo has been sent to the Examiner. However his attention may again be invited to the Memo cited above and he may be asked to treat the objection as closed.

Item 9.

Grant for furniture and equipment in Elementary Schools - Kurnool District Board.
Under this item, the Examiners has reported that a sum of Rs.595-4-0 being the excess grant should be refunded to Government. Attention is solicited to Government Memo No.62889-B2/47-2, Education, dated 6-9-1947 and to the notes on pp.1-2 n.f. (M). The Examiner has already dropped the item from audit objection. His attention may be invited to his u.o.No.287-1, dated 29-8-1947. No further action is therefore called for.

Item 11.

Construction of an elementary schools at Thallar & Matam - North Arcot District Board.
The Director of Public Instruction has since approved the changes in the construction.- Please see copy of Director of Public Instruction's letter on p.15 c.f. A copy of the letter may be endorsed to the Examiner and he may be requested to scere the objection accordingly.

Item 12.

For the introduction of compulsory education & midday feeding - North Arcot District.

The Examiner has stated that a sum of Rs.2599 being the balance in the subsidy paid for the schemes, should be refunded to Government. The Special Officer, District Board, North Arcot has reported that the amount was refunded to Government on 22-12-1946. The Examiner may be informed accordingly.

Item 13.

Compulsory education and midday feeding.

The Examiner has reported that the correctness of subsidy drawn could not be checked in audt in the absence of details etc. The Special Officer has since reported in his letter No.C.12.3268/47, dated 2-12-47 that necessary particulars of expenditure has been maintained that they will be made available for audit at the next issue. A copy of the letter has been sent direct to the Examiner already. The Examiner's attention may be invited to this letter.

Item 15 & 16.

Expenditure on midday meals - Compulsory Elementary Education Tanjore District Board.
The subsidy of Rs.30400 granted for meeting the expenditure on midday meals in G.O.No.73 Education, dated 9-1-46 and the subsidy of Rs.3606 sanctioned in G.O.554 Education, dated 12-3-1946 were taken into account when orders were issued on the final adjustment of accounts in Memo 30303 B2/46 Edn., dated 21-4-47. A copy of the Memo has been sent to the Examiner already. No further action seems therefore necessary. Perhaps the attention of the Examiner, may ~~again~~ again be invited to this memorandum.

Item 21.

Grant drawn on the total cost of Nursery classes - Corporation of Madras.
The Examiner has reported that an audit of the accounts could not be made for want of full particulars of expenditure. The Commissioner, Corporation of Madras has however reported that vouchers giving particulars of the entire expenditure were made available for audit.

An extradt of para 2 of the Commissioner's letter D.C.No.B.1.4577 of 47, dated 10-3-48 on page 21 c.f. has been given to ~~M~~ B1 Sec. for necessary action.

The Examiner of ~~Loc~~ Local Fund Accounts may see now.

Intd. x x
29/4/48.

Exr. of L.F.Accts.

E & P.H.U.O.82058-B2/47-4
30-4-48.

Examiner's Office.

S e e n.

Item 21. The paid vouchers and registers were produced and audited. A sum of Rs.39/- overdrawn was refunded to Government and the credit verified. The objection in respect of this item has been settled.

Intd. x x
19-5-48.

E & P.H. U.O.73-1
19-5-48.

P.T.O.

E & P.H.Deptt. (P.2).

No further action seems called for.

The papers may, for future reference, be

G.O.MS.NO.1370 EDUCATION, DATED 28TH MAY 1948.

RECORDED.

Abstract.

GRANTS-IN-AID to Local Bodies - Overdrawals of 1945-46 - Settlement of objections - Papers Recorded.

Sd/- x x
Secretary to Government.

(True copy)

KRVD.1.2.

OFFICE ASSISTANT, M.R.O.